

STATE OF NH
DEPT OF JUSTICE
2016 DEC 12 PM 1:18



MULLEN
COUGHLIN^{LLC}

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1275 Drummers Lane, Suite 302
Wayne, PA 19087

December 2, 2016

VIA U.S. MAIL

Attorney General Joseph Foster
Office of the New Hampshire Attorney General
Attn: Security Breach Notification
33 Capitol Street
Concord, NH 03301

Re: Notice of Data Event

Dear Attorney General Foster:

Our office represents Gustafson & Wargo, CPAs, LLP ("G&W CPAs"), 3264 Seneca Turnpike, Canastota, NY 13032. We are writing to provide you with notice of an event that may impact the security of personal information relating to two (2) New Hampshire residents. By providing this notice, Gustafson & Wargo, CPAs, LLP does not waive any rights or defenses regarding the applicability of New Hampshire law, applicability of the New Hampshire data event notification statute, or personal jurisdiction.

Background

In response to several client tax filings being rejected, G&W CPAs launched an investigation into its network. On or around October 15, 2016, we discovered activity on our network that occurred on October 13, 2016 that did not appear to be legitimate. This activity included the unauthorized use of employee credentials into the G&W CPAs network. This unauthorized access may have included access to files containing personal information for G&W CPAs' clients. While the internal investigation did not confirm actual access to client personal information, it was unable to rule it out.

The client data potentially accessed included name, address, tax information, Social Security number, date of birth, and/or banking information.

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Notice to New Hampshire Residents

While the investigation is ongoing, the personal information of two (2) New Hampshire residents was contained in an account accessed by the unauthorized third party. On December 2, 2016, G&W CPAs mailed written notice of this incident to the affected individuals in substantially the same form as the letter attached hereto as *Exhibit A*.

Other Steps Taken and To Be Taken

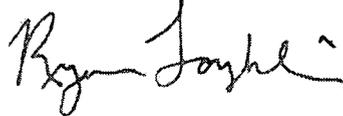
G&W CPAs took steps to strengthen network security, including resetting the credentials of the compromised account, thereby terminating any potential additional access to its network, and enhancing its existing data security technology including new routers, new server, refreshed workstations, strong security credentials, and data encryption. G&W CPAs contacted law enforcement and the Internal Revenue Service about this incident and continues to work with them to identify the source of the unauthorized access. In addition to these steps, G&W CPAs is offering all affected individuals access to 12 months of complimentary credit monitoring and identity restoration services with Kroll as well as information on protecting against identity theft and fraud.

In addition to providing notice of this incident to your office, G&W CPAs is providing notice of this incident to other regulators and consumer reporting agencies where required.

Contact Information

Should you have any questions regarding this notification of other aspects of this event, please contact us at 267-930-4786.

Very truly yours,



Ryan Loughlin of
MULLEN COUGHLIN LLC

RL:hp
Enclosure

EXHIBIT A



<<MemberFirstName>> <<MemberLastName>>
<<Address1>>
<<Address2>>
<<City>>, <<State>> <<Zip Code>>

<<Date>> (Format: Month Day, Year)

Dear <<MemberFirstName>> <<MemberLastName>>,

Gustafson & Wargo, CPAs, LLP ("G&W CPAs") is writing to inform you of an incident that may affect the security of some of your personal and financial information. We are providing this notice to make you aware of the incident so you may take steps to protect your information should you feel it is appropriate to do so.

What Happened? G&W CPAs recently noticed several tax filings were rejected and we quickly began to investigate this issue. On or around October 15, 2016, we discovered activity on our network that occurred on October 13, 2016 that did not appear to be legitimate, including the unauthorized use of employee credentials into our network. Through this activity, files containing personal information for our clients were accessible. Our investigation cannot determine if the personal information on our system was captured by an unauthorized individual, but we cannot rule out this possibility. Since discovering this activity, we have been working to review our client records and identify those who may be affected.

What Information Was Involved? The information the unidentified individual may have accessed included your name, address, tax information, Social Security number, date of birth, and/or banking information.

What is G&W CPAs Doing? G&W CPAs takes the security of our clients' personal information extremely seriously. Upon learning of this incident, we took steps to investigate this incident and secure potentially affected systems. We re-set the credentials of the compromised account, thereby terminating any potential additional access to our network and are enhancing our existing data security technology. New routers, new server, refreshed workstations, strong security credentials, and data encryption are in place.

We also contacted law enforcement and are working with them to identify the source of the unauthorized access. In addition, we are in contact with the Internal Revenue Service. The IRS has marked accounts with identity theft indicators to help prevent you from becoming a victim of tax-related identity theft.

In addition to the steps taken above, we are also providing notice of this incident to you, along with information on how to better protect against identity theft and fraud. We are offering you access to 12 months of complimentary credit monitoring and identity restoration services with Kroll. The enclosed Steps You Can Take to Protect Against Identity Theft and Fraud contains information on protecting against identity theft and fraud and instructions on how to enroll and receive the complimentary credit monitoring and identity restoration services.

What Can You Do? You can review the additional information included in the enclosed Steps You Can Take to Protect Against Identity Theft and Fraud on how to better protect against identity theft and fraud. You can also enroll to receive the complimentary access to 12 free months of credit monitoring and identity restoration services with Kroll.

For More Information. Should you have any questions regarding this incident, please call 1-855-205-6945 Monday through Friday, 9 am – 6 pm EST.

We want to assure you that we continue to take appropriate actions to protect the privacy and security of your information.

Sincerely,

GUSTAFSON & WARGO CPAs LLP



T. Charles Chambers, CPA
Managing Partner



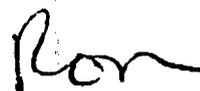
Nancy A. Beadle, CPA
Partner



Julie A. Steele, CPA
Partner



Elizabeth Scully Geddes, CPA
Partner



Ronald J. Wargo, CPA
Partner

STEPS YOU CAN TAKE TO PROTECT AGAINST IDENTITY THEFT AND FRAUD

To help detect the possible misuse of your information, we are offering you 12 months of credit monitoring and identity restoration services with Kroll at no cost to you.

Kroll is a global leader in risk mitigation and response, and their team has extensive experience helping people who have sustained an unintentional exposure of confidential data. Your identity monitoring services include Credit Monitoring, Identity Consultation, and Identity Restoration.

Visit kroll.idmonitoringservice.com to enroll and take advantage of your identity monitoring services.

Membership Number:

To receive credit services by mail instead of online, please call 1-855-205-6945.

Additional information describing your services is included with this letter.

Steps recommended by the Internal Revenue Service to protect your identity include:

- Contact your local Social Security Administration Office to ensure your records are accurate
- Monitor your financial accounts for any unusual or suspicious activity
- Notify your financial institutions
- Verify the information on your credit report
- Report incidents of identity theft to your local law enforcement agency and the Federal Trade Commission (FTC)

You may take action directly to further protect against possible identity theft or financial loss. We encourage you to remain vigilant against incidents of identity theft and fraud, to review account statements, and to monitor your credit reports and explanation of benefits forms for suspicious activity. Under U.S. law you are entitled to one free credit report annually from each of the three major credit reporting bureaus. To order your free credit report, visit www.annualcreditreport.com or call toll-free, 1-877-322-8228. You may also contact the three major credit bureaus directly to request a free copy of your credit report.

At no charge, you can also have these credit bureaus place a "fraud alert" on your file that alerts creditors to take additional steps to verify your identity prior to granting credit in your name. Note, however, that because it tells creditors to follow certain procedures to protect you, it may also delay your ability to obtain credit while the agency verifies your identity. As soon as one credit bureau confirms your fraud alert, the others are notified to place fraud alerts on your file. Should you wish to place a fraud alert, or should you have any questions regarding your credit report, please contact any one of the agencies listed below.

Equifax
P.O. Box 105069
Atlanta, GA 30374
800-525-6285
www.equifax.com

Experian
P.O. Box 2002
Allen, TX 75013
888-397-3742
www.experian.com

TransUnion
P.O. Box 2000
Chester, PA 19022-2000
800-680-7289
www.transunion.com

You may also place a security freeze on your credit reports. A security freeze prohibits a credit bureau from releasing any information from a consumer's credit report without the consumer's written authorization. However, please be advised that placing a security freeze on your credit report may delay, interfere with, or prevent the timely approval of any requests you make for new loans, credit mortgages, employment, housing, or other services. If you have been a victim of identity theft, and you provide the credit bureau with a valid police report, it cannot charge you to place, list or remove a security freeze. In all other cases, a credit bureau may charge you a fee to place, temporarily lift, or permanently remove a security freeze. You will need to place a security freeze separately with each of the three major credit bureaus listed above if you wish to place a freeze on all of your credit files.

To find out more on how to place a security freeze, you can use the following contact information:

Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30374
1-800-685-1111
(NY residents please call
1-800-349-9960)

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013
1-888-397-3742
[www.experian.com/freeze/
center.html](http://www.experian.com/freeze/center.html)

TransUnion
P.O. Box 2000
Chester, PA 19022-2000
1-888-909-8872
[www.transunion.com/credit-freeze/
place-credit-freeze](http://www.transunion.com/credit-freeze/place-credit-freeze)

You can further educate yourself regarding identity theft, and the steps you can take to protect yourself by contacting your state Attorney General or the Federal Trade Commission. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them. The Federal Trade Commission can be reached at: 600 Pennsylvania Avenue, NW, Washington, DC 20580, www.ftc.gov/idtheft, 1-877-ID-THEFT (1-877-438-4338); TTY: 1-866-653-4261. Instances of known or suspected identity theft should be reported to law enforcement, your Attorney General, and the FTC. You have the right to file a police report if you ever experience identity theft or fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. You can also further educate yourself about placing a fraud alert or security freeze on your credit file by contacting the FTC or your state's Attorney General. This notice has not been delayed by law enforcement. For North Carolina residents, the Attorney General can be contacted at 9001 Mail Service Center, Raleigh, NC 27699-9001, (919) 716-6400, www.ncdoj.gov. For Maryland residents, the Attorney General can be contacted at 200 St. Paul Place, 16th Floor, Baltimore, MD 21202, (888) 743-0023, www.oag.state.md.us. For Rhode Island residents, the Attorney General's office can be contacted at <http://www.riag.ri.gov/index.php>, consumers@riag.ri.gov or (401) 274-4400. There were five Rhode Island residents affected by this incident.



TAKE ADVANTAGE OF YOUR IDENTITY MONITORING SERVICES

You've been provided with access to the following services¹ from Kroll:

Credit Monitoring through TransUnion

You'll receive alerts when there are changes to your credit data—for instance, when a new line of credit is applied for in your name. If you do not recognize the activity, you'll have the option to call a Kroll investigator, who can help you determine if it's an indicator of identity theft.

Identity Consultation

You have unlimited access to consultation with a dedicated licensed investigator at Kroll. Support includes showing you the most effective ways to protect your identity, explaining your rights and protections under the law, assistance with fraud alerts, and interpreting how personal information is accessed and used, including investigating suspicious activity that could be tied to an identity theft event.

Identity Restoration

If you become a victim of identity theft, an experienced licensed investigator will work on your behalf to resolve related issues. You will have access to a dedicated investigator who understands your issues and will do most of the work for you. Your investigator can dig deep to uncover all aspects of the identity theft, and then work to resolve it.

¹ Kroll's activation website is only compatible with the current version or one version earlier of Internet Explorer, Chrome, Firefox, and Safari.

To receive credit services, you must be over the age of 18 and have established credit in the U.S., have a Social Security number in your name, and have a U.S. residential address associated with your credit file.